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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

DANA CORPORATION, et al.,

Debtors.

Chapter 11

Case No.: 06-10354 (BRL)

(Jointly Administered)

**NOTICE OF APPEAL UNDER 28 U.S.C. § 158(a)
FROM ORDER ENTERED ON APRIL 25, 2007 BY
BANKRUPTCY JUDGE BURTON R. LIFLAND REGARDING
THE MOTION VALUING RECLAMATION CLAIMS
FILED IN THE DEBTORS' CHAPTER 11 CASES AT ZERO**

1. Toyota Tsusho America, Inc. ("TAI") appeals under 28 U.S.C. § 158(a) from an Order dated April 25, 2007 by Bankruptcy Judge Burton R. Lifland regarding the Debtors' motion to value all reclamation claims filed in the Debtors' Chapter 11 cases at zero.

2. The names of all parties to this Order appealed from and the names, addresses, and telephone numbers of their respective attorneys are as follows:

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Attorneys for Toyota Tsusho America, Inc.

Dated: New York, New York
May 3, 2007

Respectfully Submitted,

ZEICHNER ELLMAN & KRAUSE LLP
Attorneys for Toyota Tsusho America, Inc.

By: _____


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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11
Dana Corporation, *et al.*, : Case No. 06-10354 (BRL)
Debtors. : (Jointly Administered)
-----x

**ORDER VALUING RECLAMATION CLAIMS
FILED IN THE DEBTORS' CHAPTER 11 CASES AT ZERO**

This matter having come before the Court upon (a) the Amended Final Order, Pursuant to Sections 105(a)(2), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(b): (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief [Docket No. 724]; (b) the Notice of Reconciled Reclamation Claims Under Amended Final Order, Pursuant to Sections 105(a)(2), 362 and 546(c) of the Bankruptcy Code and Bankruptcy Rule 9019(b): (A) Establishing Procedures for Resolving Reclamation Claims Asserted Against the Debtors and (B) Granting Certain Related Relief [Docket No. 1650] (the "Reclamation Notice") filed by the debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "Debtors"); and (c) the Court's Order, Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 7052 and 9014: (I) Bifurcating Consideration of Issues Relating to Reclamation Claims; (II) Establishing a Briefing Schedule for Consideration of Certain Common Issues; and (III) Granting Certain Related Relief [Docket No. 3865]; and upon considering the Initial Brief of Debtors and Debtors in Possession in Support of Prior Lien Defense to Reclamation Claims [Docket No. 3939] (the "Debtors' Initial

Brief'), the oppositions filed to the Initial Brief,¹ the Reply Brief of Debtors and Debtors In Possession In Support of Prior Lien Defense to Reclamation Claims [Docket No. 4766] (the "Debtors' Reply Brief"), and the arguments of counsel at the February 28, 2007 hearing (the "Hearing") on the Debtors' prior lien defense to reclamation claims; and the Court having found that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157, and (c) notice of the Hearing was sufficient under the circumstances; and in accordance with this Court's Memorandum Decision Regarding Reclamation Claims Under Section 546(c) of the BAPCPA (the "Decision"), dated April 19, 2007, which is incorporated herein by reference:

IT IS HEREBY ORDERED THAT:

1. For the reasons set forth in the Decision, all unresolved reclamation claims identified by the Debtors in the Reclamation Notice are deemed to be finally reconciled and established at a value of \$0.00, and the Oppositions are overruled.
2. Any amounts asserted as reclamation priority claims in proofs of claim filed in these cases shall be treated consistent with paragraph 1 above.
3. Nothing in the Decision or in this Order shall prejudice the rights, if any, of creditors pursuant to Section 503(b)(9) of the Bankruptcy Code.

¹ The following reclamation claimants filed oppositions to the Initial Brief and/or the Debtors' Reply Brief (collectively, the "Oppositions"): Air Hydro Power, Inc.; Akebono Corporation; American Agip Co., Inc.; Berlin Metals LLC; Bronson Precision Products, Inc.; Color Box, LLC; Dofasco Tubular Product Inc.; Dofasco Tubular Products Corporation; Emhart Teknologies, Inc.; Fanuc Robotics America, Inc.; Fittings Products Co. LLC; Grede Corporation; Hain Capital Group, LLC; Hydro Aluminum Precision Tubing North America, LLC; Iverson Industries, Inc.; Lake Erie Products Corporation; Meritor Heavy Vehicles Sytems, LLC; Meritor Heavy Vehicles Braking Systems [U.S.A.], Inc.; Meritor Wabco Control Systems; Miniature Precision Components, Inc.; NSK Corporation; Parker Hannifin Corporation; Shaw Industries, Inc.; Team Industries, Inc.; Timken Company; Timken U.S. Corp.; Toyotetsu America, Inc.; Toyotetsu Mid America, LLC; TRW Automotive, Inc.; Toyota Tsusho America, Inc.; Tri-Star Engineering, Inc.; and Walker Forge, Inc.

4. Nothing in the Decision or in this Order shall prejudice the rights of the Official Committee of Unsecured Creditors and the Ad Hoc Noteholders Committee to challenge the prepetition liens of the Debtors' prepetition lenders, all of which are preserved in full, consistent with the terms of (a) the final order approving the Debtors' postpetition financing facility, entered on March 29, 2006; (b) the Second Stipulation and Order Among the Debtors, the Receivables Facility Agents, the Official Committee of Unsecured Creditors and the Ad Hoc Noteholders' Committee Extending the Challenge Period Set Forth in the Final Order Authorizing Postpetition Secured Financing, entered on September 29, 2006, and (c) the Second Stipulation and Order Among the Debtors, the Pre-Petition Agent, the Credit Card Issuers, the Official Committee of Unsecured Creditors and the Ad Hoc Noteholders' Committee Extending the Challenge Period Set Forth in the Final Order Authorizing Postpetition Secured Financing, entered on September 25, 2006.

Dated: New York, New York
April 25, 2007

/s/Burton R. Lifland
UNITED STATES BANKRUPTCY JUDGE

STATE OF NEW YORK,
COUNTY OF NEW YORK.

CERTIFICATE OF SERVICE

Michael W. Antonovich, certifies pursuant to 28 U.S.C 1746 under penalty of perjury, that on the 3rd day of May, 2007, I served a true copy of the within **NOTICE OF APPEAL FROM ORDER ENTERED ON APRIL 25, 2007 BY BANKRUPTCY JUDGE BURTON R. LIFLAND REGARDING THE MOTION VALUING RECLAMATION CLAIMS FILED IN THE DEBTORS' CHAPTER 11 CASES AT ZERO** upon the attorneys hereinafter named at the places hereinafter stated by depositing the same, properly enclosed in a post-paid, properly addressed wrappers, into the exclusive care and custody of a depository maintained and controlled by the U.S. Post Office for delivery by first class mail to said attorneys at their last known addresses given below:

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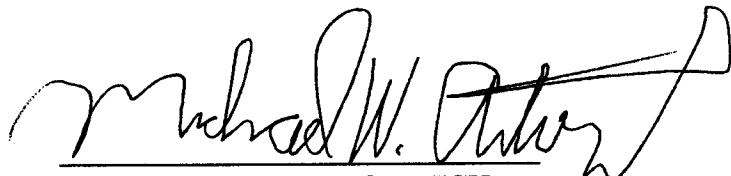
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Dated: May 3, 2007



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